

राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, 31 मार्च, 2003/10 चैत्र. 1925

हिमाचल प्रदेश सरकार

स्राबकारी एवं कराधान विभाग

स्रधिसूचना

शिमला, 29 मार्च, 2003

संख्या ई0 एक्स 0 एन 0 - एफ 0 (1) - 1/2003 - हिमाचल प्रदेश के राज्यपाल, पंजाब पुनर्गठन ग्राधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश की अन्तरित राज्य क्षेत्रों में यथा प्रवत पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 द्वारा प्रदत्त शक्तियों का प्रयोग करते हए समय-समय पर यथा संशोधित पंजाब एक्साईज फिसकल ब्रार्डरज, 1932 (जिन्हें इमके पण्चात "उक्त ब्रार्डरज" कहा गया है) में 1-4-2003 से निम्नलिखित और संशोधन करते हैं अर्थात: -

The existing order 1, 1. A, 2, 3, 4, 5 and 5. A shall be substituted by the following, namely:

Kind of Spirit Rate (in Rs.)

Excise Duties:

- 1. Country Spirit:
 - Plain Ordinary spiced with 50 degree proof strength

10.00 PPL

7.00 PPI

1	2	3
2.	Rectified Spirit	10.00 PPL
3. A	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit:	
(cheap and regular brands up to Rs. 500/- per case* b) Premium brands: 500 to 1001 per case* c) Deluxe and higher brands 1001 and above per case* *Ex-factory/EXL-1-B issue price (without duties, Sales tax and other levies).	23.00 PPL 31.00 PPL 50.00 PPL
4. (a	Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government.	16.00 PPL
	(Resides duty, assessed fee as prescribed shall also be levied).	
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I. T. B. P. through CSD or other sources approved by the Government.	
	 (i) Cheap and regular brands upto Rs 500/- per case* (ii) Premium brands Rs. 500 to 1000 per case* (iii) Deluxe/higher brands Rs. 1001 and above per case* *Ex-factory/Ex-L-I-B issue price (without duty, sales tax and other levies). 	23.00 PPL 31.00 PPL 50.00 PPL
(a) (b)	Sweets and Wines containing proof spirit not exceeding 20% Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	1.50 per B.L. 2.00 per B.L.
(c)	Alcohotic cider	0.35 per bottle o
(d)	Beer:	
	(i) upto 5% alcoholic contents	4.50 per bottle of 650 mls. or Rs. 6.95 per B. I
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	7.50 per bottle o 650 mls. or Rs. 11.55 per B.L
(e)	Ready to drink beverages	40.00 PPL

Import fee:

The import fee on foreign I quor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outs'de Himachal Pradesh shall be as under:

(a) Foreign liquor including Indian Made. Foreign Spirit (except 6.00 per proof beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol. litre.

	ग्रसाधारण राजपत, हिमाचल प्रदेश, 31 मार्च, 2003/10 चैत्र,	1925 3833
1	2	3
(b)	Malt spirit	2.50 per bulk litre
(c)	Neutral spirit i. e. extra neutral alcohol	1.25 per bulk litre
(d)	Rectified spirit	0.50 per bulk litre
` '	**	2.00 per bottle of
(e)	Beer	650 mls.
Export	duty:	
(I)	IMFS (Whether duty paid or in bond)	0.25 per proof litre
ãĎ	Beer with alcoholic contents up to 5%	0.15 per Bls.
(III)	Beer with alcoholic contents above 5% and upto 8.25%	0.15 Bls.
(IV)	Sweets products	0.30 per bulk litre
(v)	Country liquor	0.10 per proof litre
άγ	Malt Spirit	1.00 per bulk litre
4	Rectified Spirit	0.10 per bulk litre
(VII)	reculter abitit	o.io poi buik ittie
	vided that excise duty shall not be levied on rectified spirit naritable hospitals and dispensaries and educational i	

Government:

Provided further, that excise duty shall not be leived on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institute approved by the Government.

ग्रादेश द्वारा. हस्ताक्षरित/-श्रायक्त एवं सचिव ।

[Authoritative English text of this depurtment notification No. EXN-F (1)-1/2003 dated 29th March, 2003 as required under Article 348 (3) of the Constitution of India.

EXCISE & TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 29th March, 2003

No. EXN-F(1)-1/2002.—In exercise of the powers conferred by Section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as inforce in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) the Governor, Himachal Pradesh is pleased to order the following further amendments in the Punjab Excise Fiscal Order, 1932, as amended from time to time (hereinafter called the "said order") w.e.f. 1-4-2003:-

AMENDMENTS

The existing order 1, 1.A, 2, 3, 4, 5, and 5.A shall be substituted by the following namely:—

1. Kind of Spirit

Rate (In Rs.)

Excise Duties:

- 1. Country Spirit:
 - (a) Plain Spirit

10.00 PPL

(b) Oridinary spiced with 50 degree proof strength

7.00 PPL

1	2	3 .
2.	Rectified Spirit	10.00 PPL
3.	All other sorts of spirit, (Indian Mode Foreign Spirit) except denatured spirit:—	
	(a) Cheap and regular brands upto Rs. 500/- per ca	se* 23.00 PPL
	(b) Premium brands: 500 to 1001 per case*	31.00 PPL
	(c) Deluxe and higher brands: 1001 and above per cas *Ex-factory/EXL-1-B issue price (without dutie Sales tax and other levies).	se* 50.00 PPL
a	ndian Made Rum when issued to ex-servicemen, Arm nd I.T.B.P. Troops in forward areas through CSD of the sources approved by the Government. (Besideduty, assessed fee as prescribed shall also be levied)	or es
of se:	ndian Made Foreign Spirit, except Rum, with strengt f 25 degree under proof when issued to troops, exceptions and I.T.B.P. through CSD or other source oproved by the Government.	(-
(i	i) Cheap and regular brands upto Rs. 500/- per case*	23.00 PPL
(ii	i) Premium brands Rs. 500 to 1000 per case*	31.00 PPL
(iii	i) Delux/higher brands Rs. 1001 and above per case* *Ex-factory/Ex-L-1-B issue price (without duty, sales tax and other levies).	50.00 PPL
5.(a) Sw	veets and Wines containing proof spirit not exceeding 20%	1.50 per B.L.
	ects and Wines containing proof spirit exceeding 20% not exceeding 30%	2.00 per B.L.
	Pholic cider	0.35 per bottle of 650 ml.
(ii) w	pto 5% alcoholic contents with alcoholic contents	4.50 per bottle of 650 mls. or Rs. 6.95 per B.L. 7.50 per bottle of 650 mls. or Rs. 11.55 per B.L. 40.00 PPL
Import	fee	(In Rs.)
oreign S	mport fee on foreign liquor including Indian Made pirit (except Beer), Malt spirit and Neutral spirit com outside Himachal Pradesh shall be as under:	
(exce	eign fiquor including Indian Made Foreign Spirit ept beer). Malt spirit and Neutral spirit i. e. extra ral alcohol.	6.00 per proof litre
(b) Mali	t spirit tral spirit i, e. extra neutral alcohol dified spirit	2.50 per bulk litre 1.25 per bulk litre 2.00 per bottle of 650 mls.

_l	2	3
7. Ex	Port duty	
(VI) (VI) (VI) (VI)	IMFS (Whether duty paid or in bond) Beer with alcoholic contents upto 6% Beer with alcoholic contents above 5% and upto 8.25% Sweets products Country liquor Malt Spirit Rectified Spirit	0.25 per proof litre 0.15 per Bls. 0.15 Bls. 0.30 per bulk litre 0.10 per proof litre 1.00 per bulk litre 0.10 per bulk litre

Provided that excise duty shall not be levied on retified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government:

Provided further, that excise duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Education Research Institutions approved by the Government.

2. The existing rules 6, 7 and 8 shall be respectively re-numbered as 8, 9, 10.

आदेश द्वारा,

हस्ताक्षरित/-ग्रायुक्त एवं सचिव (स्रायकारी एवं कराधान) ।

श्राबकारी एवं कराधान विभाग

अधिसूचना

शिमला-171002, 29 मार्च, 2003

संख्या ई0 एक्स0 एन0-एफ0(1)-1/2003.—हिमाचल प्रदेश के राज्यपाल, प्रथम नवस्वर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में यथा लागू पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की बारा 31 ग्रीर 32 के साथ पठित हिमाचल प्रदेश एक्साईज फिसकल ग्रांडरज, 1965 द्वारा प्रदक्त शिक्तियों का प्रयोग करते हुए, समय-समय पर यथा संशोधित हिमाचल प्रदेश सरकार (ग्रावकारी एवं कराधान विभाग) की ग्रिधिसूचना संख्या 1-17/64-ई0 एण्ड टी0, दिनांक 28-10-1965 (जिसे इसमें इसके पश्चात् "उक्त ग्रिधिसूचना" कहा गया है) का ग्रिधिकमण करते हुए ग्रावकारी शुल्क, उत्पाद एवं निर्यात शुल्क व ग्रन्य उद्ग्रहण 1-4-2003 से निम्नलिखित निर्धारित करने के ग्रादेश देते हैं ग्रर्थात् :—

Sl.	Kind of Spirit	Rate
No. 1	2	(In Rs.)
1. Excise Duties:		

Cou	intry Spirit.—	
(a)	Plain Spirit	10.00 PPL
(b)	Ordinary spiced with 50 degree proof strength	7.00 PPL

1	2	3
2.	Rectified Spirit	10.00 PPL
3.	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit:	
	 (a) Cheap and regular brands upto Rs. 500/- per case* (b) Premium brands 500 to 1001 per case* (c) Deluxe and higher brands 1001 and above per case* 	23.00 PPL 31.00 PPL 50.00 PPL
	*Ex-factory/EXL-1-B issue price (without duties, Sales tax and other levies).	× •
	a) Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P. Troops in forward areas through CSD or other sources approved by the Government. Besides duty, assessed fee as prescribed shall also be evied).	16.00 PPL
(b) Indian Made Foreign, Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P. through CSD or other sources approved by the Government:	
	(i) Cheap and regular brands upto Rs. 500/- per case*.	23.00 PPL
	 (ii) Permium brands Rs. 500 to 1000 per case* (iii) Deluxe/higher brands Rs. 1001 and above per case*. 	31.00 PPL 50.00 PPL
	*Ex-factory/Ex-L-I-B issued price (without duty, sales tax and other levies).	
5. (a)	Sweets and Wines containing proof spirit not exceeding 20%.	1.50 per B.L.
(E	Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%.	2.00 per B.L.
(c) Alcoholic cider	0.35 per bottle of 650 ml
(4	Beer:	
	(i) upto 5% alcoholic contents	4.50 per bottle of 650 mls. or Rs. 6.95 per B.L.
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%.	7.50 per bottle of 6.50 mls. or Rs. 11.55 per B.L.
(e)	Ready to drink beverages	40.00 PPL

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2.00 per bottle of 650 mls.

6.	Import fee:	(In Rs.)
	The import fee on foreign liquor including Indian Made foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under:	
	(a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol.	6.00 per proof litre
	(b) Malt Spirit (c) Neutral spirit i.e. extra neutral alcohol (d) Rectified spirit	2.50 per bulk litre 1.25 per bulk litre 0.50 per bulk litre

7. Export duty:

(e) Beer

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(1)	IMPS (Whether duty paid or in bond)	0.25 per proof litre
(II)	Beer with alcoholic contents upto 5%	0.15 per Bls.
(III)	Beer with alcoholic contents above 5% and	0.15 Bls.
•	upto 8.25%.	
(IV)	Sweets products	0.30 per bulk
(V)	Country liquor	0.10 per proof litre
	Malt Spirit	1.00 per bulk litre.
(VII)	Rectified Spirit	0.10 per bulk litre:
-		

Provided that excise duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by the Government:

Provided further that excise duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institutions approved by the Government.

2. The existing rules 6, 7 and 8 shall be respectively re-numbered as 8,9.10.

By order, Sd/-Secretary.

[Authoritative English text of this Department Notification No. EXN-F (1)-1/2003, dated 29th March, 2003 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171 009, the 29th March, 2003

No. EXN-F (1)-1/2003.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act (1 of 1914) as in force in Himachal Pradesh and read with the H. P.

Excise Fiscal Orders 1965 notified vide this Government notification No. 1-17/64-E & T, dated 28-10-1965 (hereinafter called the "said notification") and in supersession of all previous notifications issued in this regard, the Governor, Himachal Pradesh is pleased to prescribe the following rates of excise duty, manufacture and export fee and other levies on excisable articles, with effect from 1-4-2003.

<i>I.</i>	Kind of Spirit	Rate (In Rs.)
	Excise Duties:	
1.	Country Spirit-	
	(a) Plain Spirit(b) Ordinary spiced with 50 degree proof strength	10.00 PPL 7.00 PPL
2.	Rectified Spirit	10.00 PPL
).	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit: (a) Cheap and regular brands up to Rs. 500/- per	
	case*	23.00 PPL
	(b) Premium brands 500 to 1001 per case*	31.00 PPL
	(c) Deluxe and higher brands 1001 and above per case*	50.00 PPL
	*Ex-factory/EXL-1-B issue price (without duties, Sales tax and other levies).	
. (a)	Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government.	16.00 PPL
	(Besides duty, assessed fee as prescribed shall also be levied).	
	Indian Made Foreign Sprit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I. T. B. P through CSD or other sources approved by the Government:	
((i) Cheap and regular brands upto Rs. 500/-per case* ii) Premium brands Rs. 500 to 1000 per case* ii) Deluxe and higher brands Rs. 1001 and above Per case*	23.00 PPL 31.00 PPL 50.00 PPL
	*Ex-factory/Ex-L-I-B issue price (without duty, sales tax and other levies).	

1			<u></u>
1		2	3
	(a)	Sweets and Wines containing proof spirit not exceeding 20%	1.50 per B. L.
	, (b)	Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	2.00 per B. L.
	(c) (d)	Alcoholic cider Beer:	0.35 per bottle of 650 ml
	(i) (ii)	upto 5% alcoholic contents with alcoholic contents exceeding 5% but not exceeding 8.25%	4.50 per bottle of 650 mls or Rs. 6.95 per B. L. 7.50 per bottle of 650 mls or Rs. 11.55 per B. L.
	(e)	Ready to drink beverages.	40.00 PPL
		Import fee	(In Rs.)
	mac Net	e import fee on foreign liquor including Indian de Foreign spirit (except Beer), Malt spirit and utral spirit imported from outside Himachal desh shall be as under:	
	(a)	Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i. e. extra neutral alcohol	6.00 per poof litre
	(b) (c) (d) (e)	Malt spirit Noutral spirit i. e. extra neturel alcohol Rectified spirit Bear	2.50 per bulk litre 1.25 per bulk litre 0.50 per Bulk litre. 2.00 per bottle of 650 Mls.
		Export duty	
	(Π)	IMFS (Whether duty paid or in bond) Beer with alcoholic contents upto 5% Beer with alcoholic contents above 5% and upto 8.25%	0.25 per proof litre 0.15 per Bls. 0.15 Bls.

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government:

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/Dispensaries and Educational Research Institutions

approved by the Government, in accordance with the provisions of H. P. Fiscal Orders 1965. Provided that in the case of events covered by the 2nd proviso to clause (b) of rule 7.2 of Punjab Liquor Permit and Pass Rules 1932 the permit fee shall be payable at the time of grant of pass.

By order,

Sd/-Secretary.